



Martha S. Mavredes, CPA  
Auditor of Public Accounts

# Commonwealth of Virginia

## *Auditor of Public Accounts*

P.O. Box 1295  
Richmond, Virginia 23218

July 6, 2016

The Honorable Sarah A. Rice  
Chief Judge  
City of Danville Juvenile and Domestic Relations District Court  
275 South Main Street, Courthouse, Suite 3  
Rocky Mount, VA 24151

Audit Period: July 1, 2014 through June 30, 2015  
Court System: City of Danville  
Judicial District: Twenty-second

We are performing a statewide audit of the Juvenile and Domestic Relations District Courts. During our review of this court, we conducted certain audit procedures, as we deemed appropriate.

Management of this court is an important part of the court's accountability, since you are responsible for establishing and maintaining internal controls and complying with applicable laws and regulations. During our review, we noted certain matters that required management's attention and corrective action. These matters included:

### **Properly Bill and Collect Court Costs (Repeat Finding)**

The Clerk and her staff did not properly bill and collect court costs. In nine of 41 cases tested, we noted the following errors.

- In three cases, the defendants were overcharged \$331 in court costs.
- In three appealed cases, court costs totaling \$300 were not certified to the Circuit Court, resulting in a potential loss of revenue to the Commonwealth and the locality.
- In three cases, the defendants were not billed \$207 in court costs.

The Clerk and her staff should correct the specific cases noted above and institute a system of review to minimize the likelihood of billing errors going undetected. In all cases, the Clerk should bill and collect court costs in accordance with the Code of Virginia.

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**Promptly Bill Locality for Public Defender Fees (Repeat Finding)**

The Clerk did not promptly bill the locality for public defender fees when public defenders represented defendants in local cases. The Clerk delayed billing for up to 14 months after the trial date. Additionally, in one case, the Clerk did not bill the locality at all. Once the court has approved the public defender's timesheet in a local case, the Clerk should immediately forward the timesheets to the locality for payment.

**Properly Review General Ledger**

The Clerk did not review the monthly general ledger report and resolve outstanding balances. We noted a \$392 balance that remained in the private collection agent account during the audit period. The general ledger report summarizes all receipt, journal voucher, and disbursement transactions for the month and helps identify the use of old account codes by the court and accounting errors.

The Clerk should review the general ledger monthly and resolve any outstanding balances in accounts no longer used and correct any accounting errors. Further, the Clerk should immediately identify and disburse the balance noted in the collection agent account to the proper account holder.

We acknowledge the cooperation extended to us by the Court during this engagement.

AUDITOR OF PUBLIC ACCOUNTS

MSM:clj

cc: The Honorable Dale M. Wiley, Judge  
Tammy Calloway White, Clerk  
Paul F. DeLosh, Director of Judicial Services  
Supreme Court of Virginia